

**SOUTHERN FIRST NATIONS  
NETWORK OF CARE**

**Financial Statements**  
**For the year ended March 31, 2016**

# SOUTHERN FIRST NATIONS NETWORK OF CARE

**Financial Statements**  
For the year ended March 31, 2016

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## Independent Auditor's Report

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### To the Board of Directors SOUTHERN FIRST NATIONS NETWORK OF CARE

We have audited the accompanying financial statements of the **SOUTHERN FIRST NATIONS NETWORK OF CARE**, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the **SOUTHERN FIRST NATIONS NETWORK OF CARE** as at March 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 13 through 19 of the financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Winnipeg, Manitoba  
September 20, 2016

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Statement of Financial Position**

**March 31** 2016 2015

**Assets**

**Current Assets**

Cash and cash equivalents	\$ 1,324,045	\$ 1,505,861	
Accounts receivable (Note 2)	3,014,324	2,409,070	
Prepaid expenses	235,874	147,846	
	4,574,243	4,062,777	

**Capital assets (Note 3)** 1,762,227 1,945,461

**Due from agencies (Note 4)** 6,200,026 5,537,990

**\$ 12,536,496 \$ 11,546,228**

**Liabilities and Fund Balances**

**Current Liabilities**

Accounts payable and accrued liabilities (Note 5)	\$ 3,180,270	\$ 3,097,462	
Deferred revenue (Note 6)	1,282,259	941,252	
	4,462,529	4,038,714	

**Due to Province of Manitoba (Note 4)** 6,200,026 5,537,990

**10,662,555 9,576,704**

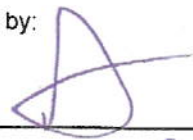
**Commitments (Note 9)**

**Net Assets**

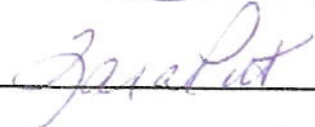
Operating Fund 1,873,941 1,969,524

**\$ 12,536,496 \$ 11,546,228**

Approved by:



\_\_\_\_\_ Chairperson



\_\_\_\_\_ CEO

# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Statement of Operations

For the year ended March 31	2016 Budget (Unaudited)	2016 Actual	2015 Actual
<b>Revenue</b>			
Province of Manitoba (Note 7)			
Network Core (Schedule 1)	\$ 2,911,135	\$ 2,987,844	\$ 2,856,574
Education and Training (Schedule 5)	525,894	536,723	525,894
IT Support (Schedule 2)	900,400	726,410	706,286
Agency Grants (Schedule 3)	47,516,231	48,939,347	47,002,970
Foster Care Backlog Reduction	-	107,286	-
Golden Eagle	1,175,000	1,094,193	1,111,110
Ji-Zhaabwiing (Schedule 4)	2,015,604	2,076,062	1,849,373
Kinship/Foster Care Recruitment Campaign	-	54,755	-
Emergency Foster Care Stand By Fees	27,000	15,845	10,105
Other	-	95,379	245,671
Deferred Revenue - Recognition	150,000	64,997	77,060
<b>Total Province of Manitoba</b>	<b>55,221,264</b>	<b>56,698,841</b>	<b>54,385,043</b>
Indigenous and Northern Affairs Canada (INAC)			
IT Capacity Development (Schedule 2, 6)	250,000	250,000	279,360
Regional Advisory Committee (Schedule 7)	30,000	30,000	30,000
<b>Total Indigenous and Northern Affairs Canada</b>	<b>280,000</b>	<b>280,000</b>	<b>309,360</b>
Agency			
IT Support (Schedule 2)	450,000	444,461	100,005
Morningstar	149,432	129,576	126,042
<b>Total Agency</b>	<b>599,432</b>	<b>574,037</b>	<b>226,047</b>
Other			
Miscellaneous	-	37,376	7,122
	<b>56,100,696</b>	<b>57,590,254</b>	<b>54,927,572</b>
<b>Expenses</b>			
Network Core			
Staffing (Schedule 1)	2,517,190	2,463,726	2,319,036
Operating (Schedule 1)	556,487	520,108	697,589
Education and Training (Schedule 5)	402,364	342,839	348,866
IT Support (Schedule 2)	1,291,803	1,282,840	1,133,818
Agency Grants (Schedule 3)	47,516,231	48,939,347	47,002,970
Programming			
Golden Eagle	1,175,000	1,094,193	1,111,110
Ji-Zhaabwiing (Schedule 4)	2,015,604	2,127,837	1,879,911
Morningstar	157,632	130,311	130,111
Kinship/Foster Care Recruitment Campaign	-	54,755	-
Foster Care Backlog Reduction	-	107,286	-
Age of Majority	96,500	37,636	11,143
Emergency Foster Care Stand by Fees	27,000	15,545	10,105
Stepping out on Saturdays	27,000	27,961	17,784
Regional Advisory Committee (Schedule 7)	30,000	47,561	31
Agency Review	-	45,000	-
	<b>55,812,811</b>	<b>57,236,945</b>	<b>54,662,474</b>
<b>Excess before amortization</b>	<b>287,885</b>	<b>353,309</b>	<b>265,098</b>
<b>Amortization</b>	<b>512,417</b>	<b>448,892</b>	<b>591,947</b>
<b>Deficiency before other items</b>	<b>(224,532)</b>	<b>(95,583)</b>	<b>(326,849)</b>
<b>Recoveries (non-recoverable expenses) (Note 8)</b>	<b>-</b>	<b>-</b>	<b>108,999</b>
<b>Debt forgiveness (Note 8)</b>	<b>-</b>	<b>-</b>	<b>1,607,595</b>
<b>Revenue recognized for differential response (Note 8)</b>	<b>-</b>	<b>-</b>	<b>728,135</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(224,532)</b>	<b>(95,583)</b>	<b>2,117,880</b>
<b>Fund balance, beginning of year</b>	<b>-</b>	<b>1,969,524</b>	<b>(148,356)</b>
<b>Fund balance, end of year</b>	<b>\$ (224,532)</b>	<b>\$ 1,873,941</b>	<b>\$ 1,969,524</b>

## SOUTHERN FIRST NATIONS NETWORK OF CARE Statement of Cash Flows

<b>For the year ended March 31</b>	<b>2016</b>	<b>2015</b>
<b>Cash Flows from Operating Activities</b>		
Excess (deficiency) of revenue over expenses	\$ (95,583)	\$ 2,117,880
Adjustments for Items not involving cash		
Amortization of capital assets	448,892	591,947
	<b>353,309</b>	2,709,827
Changes in non-cash working capital balances		
Accounts receivable	(605,254)	(406,637)
Prepaid expenses and deposits	(88,028)	(84,265)
Due from agencies	(662,036)	-
Accounts payable and accrued liabilities	82,809	(1,413,771)
Deferred revenue	341,007	616,915
Due to Province of Manitoba	662,036	(300,000)
	<b>83,843</b>	1,122,069
<b>Cash Flows from Capital Activities</b>		
Purchase of capital assets	(271,838)	(120,317)
Proceeds on sale of capital assets	6,179	-
	<b>(265,659)</b>	<b>(120,317)</b>
<b>Net increase (decrease) in cash during the year</b>	<b>(181,816)</b>	1,001,752
<b>Cash and cash equivalents, beginning of year</b>	<b>1,505,861</b>	504,109
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,324,045</b>	<b>\$ 1,505,861</b>

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# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

**For the year ended March 31, 2016**

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### 1. Nature of Organization and Summary of Significant Accounting Policies

(a) Nature of the Organization

The First Nations of Southern Manitoba Child and Family Services Authority (the "Network") was incorporated on November 24, 2003 under the Province of Manitoba through The Child and Family Services Authority Act, S.M. 2002, c. 35 excerpt section 20; the Act came into force by proclamation on November 24, 2003. On November 15, 2015, the legal name was changed to Southern First Nations Network of Care.

The Network was established as a non-profit organization with the responsibility for administering and providing for the delivery of a system of child and family services to Southern First Nations people who are members of the Southern First Nations and other persons who are identified with those Southern First Nations. In partnership with the Province of Manitoba, the Network is committed to establishing a jointly coordinated child and family services system that recognizes the distinct rights and authorities of First Nations and Metis people in Manitoba.

The Network is a non-profit organization and as such is exempt from income taxes under The Income Tax Act (the "Act"). In order to maintain its status as a non-profit organization under the Act, the Network must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

(b) Management's Responsibility for the Financial Statements

The financial statements of the Network are the responsibility of management.

(c) Basis of Accounting

The financial statements have been prepared using the fund accounting method under the Canadian public sector accounting standards for government not-for-profit organizations as established by the Public Sector Accounting Board.

(d) Revenue Recognition

The Network follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(e) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.

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# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

**For the year ended March 31, 2016**

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**1. Nature of Organization and Summary of Significant Accounting Policies (continued)**

(f) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided using the declining balance and straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Computer equipment	30% declining balance basis
Furniture and fixtures	20% declining balance basis

Leasehold improvements are amortized over the term of the lease.

(g) Use of Estimates and Measurement Uncertainty

These financial statements have been prepared in accordance with Canadian public sector accounting standards which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reported period.

Certain accounts receivable amounts contain measurement uncertainty as they relate to funding based upon the latest communication with the Province of Manitoba.

(h) Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.



## SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

For the year ended March 31, 2016

### 2. Accounts Receivable

	2016	2015
Indigenous and Northern Affairs Canada	\$ 125,000	\$ 69,840
Due from Agencies	236,744	140,491
Due from Province of Manitoba		
Golden Eagle funding	181,382	182,300
IT support cost recoveries	248,460	315,236
Ji-zhaabwiing funding	420,927	456,406
Stabilization funding	953,458	-
Foster care recruitment campaign	77,805	-
Kindship/Customary care programming	293,004	-
Other	338,364	1,135,809
GST receivable	113,727	68,079
Other	25,453	40,909
	\$ 3,014,324	\$ 2,409,070

### 3. Capital Assets

	2016			2015		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Computer equipment	\$ 4,497,363	\$ 3,498,422	\$ 998,941	\$ 4,225,525	\$ 3,128,555	\$ 1,096,970
Furniture and fixtures	429,328	320,904	108,424	429,328	286,073	143,255
Leasehold improvements	1,221,272	566,410	654,862	1,221,272	516,036	705,236
	\$ 6,147,963	\$ 4,385,736	\$ 1,762,227	\$ 5,876,125	\$ 3,930,664	\$ 1,945,461

## SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

**For the year ended March 31, 2016**

#### 4. Due from Agencies and Due to Province of Manitoba

The Province of Manitoba advanced the Network a working capital advance in the amount of \$6,200,026 (\$5,537,990 in 2015), which in turn was advanced by the Network to the Agencies. The advances are repayable by the Network if the Network's operations cease. The amounts due from the Agencies have no fixed terms of repayment and are non-interest bearing.

	2016	2015
Animikii-Ozoon Child and Family Services	\$ 1,204,000	\$ 1,204,000
Child and Family All Nations Coordinated Response Network	538,400	538,400
Dakota Ojibway Child and Family Services	689,610	689,610
Intertribal Child and Family Services	121,030	121,030
Peguis Child and Family Services	221,820	221,820
Sandy Bay Child and Family Services	158,700	158,700
Sagkeeng Child and Family Services	662,036	-
Southeast Child and Family Services	1,368,830	1,368,830
West Region Child and Family Services	1,235,600	1,235,600
	\$ 6,200,026	\$ 5,537,990

#### 5. Accounts Payable and Accrued Liabilities

	2016	2015
Due to agencies	\$ 1,846,996	\$ 1,696,893
Trade payables	1,108,870	1,179,042
Accrued expenses	221,554	217,716
Social fund	2,850	3,811
	\$ 3,180,270	\$ 3,097,462

## SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

**For the year ended March 31, 2016**

### 6. Deferred Revenue

Deferred revenue represents funds received during the year, which have been deferred to periods when their specified expenditures are expected to be incurred. Deferred revenue comprise of:

	2016	2015
CFSIS/SDM Compliance	\$ 732,478	\$ 732,441
Age of Majority	228,544	169,095
FASD - SOS Program	69,255	39,716
Customary Care Program Funding	251,982	-
	\$ 1,282,259	\$ 941,252

### 7. Revenue from Province of Manitoba

Revenue as per Province of Manitoba confirmation	\$ 69,179,301
Add:	
Deferred revenue amounts recognized as revenue in the year	-
Current years receivables	459,007
CSA withheld from operating grants	1,829,204
	2,288,211
Deduct:	
Funding of prior year accounts receivable	1,185,485
Working capital advance	662,036
Revenue deferred during the year	340,966
Advance funding received for next year	12,457,950
Others	122,234
	14,768,671
Revenue from Province of Manitoba	\$ 56,698,841

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## SOUTHERN FIRST NATIONS NETWORK OF CARE Notes to Financial Statements

**For the year ended March 31, 2016**

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### 8. Other Items

During 2015 included in statement of operations are other items related to the Network working with the Province of Manitoba in obtaining working capital and financing as follows:

- i) recovery of a previously disallowed receivable amount of \$108,999;
- ii) debt forgiveness of \$1,607,595; and
- iii) a cash payment of \$728,135, to be disbursed to All Nations Coordinated Response, as partial payment for the \$1,600,385 in differential response funding due to the agencies. The remaining balance due to agencies will be \$872,250.

During 2016 none of these transactions were incurred.

### 9. Commitments

The Network has entered into various lease agreements for premises for its operations and to support other agencies and programs expiring between December 2016 and November 2021.

The minimum annual lease payments for the next five years are as follows:

2017	\$	906,988
2018		380,333
2019		327,750
2020		327,750
2021		218,333

### 10. Employment Benefits

#### Pension Benefits

The Network has a defined contribution pension plan for its employees. Employees contribute at least 4% of their salaries and the Network contributes 5%. The Network's total pension contribution for 2016 was \$174,557 (\$175,912 in 2015).

#### Sick Leave Benefits

Employees of the Network are entitled to sick leave benefits during their employment. Sick leave benefits, which accumulate but do not vest, are not considered to be significant by management. As such, management has not recorded a liability for these benefits in the financial statements of the Network.

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# SOUTHERN FIRST NATIONS NETWORK OF CARE

## Notes to Financial Statements

**For the year ended March 31, 2016**

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### 11. Comparative Figures

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.

### 12. Financial Risk Management

The Network is exposed to different types of risk in the normal course of operations, including credit risk and market risk. The Network's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the Network's activities.

#### Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Network to credit risk consist principally of accounts receivable.

The Network's maximum exposure to credit risk without taking account of any collateral or other credit enhancements is \$3,014,324 (\$2,409,070 at March 31, 2015).

The Network is not exposed to significant credit risk as the majority of the receivables are from the the Province of Manitoba and agencies.

Market Risk - Market risk is the risk the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, foreign exchange risk and other price risk.

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Network is not exposed to significant interest rate risk as its cash and investments are held in short-term or variable rate products.

The Network is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

Liquidity Risk - Liquidity risk is the risk that the Network will encounter difficulty in meeting financial obligations as they become due, and arises from the Network's management of working capital. The Network's policy is to ensure that it will have sufficient cash to allow it to meet its liabilities when they become due.

Fair Value - The carrying values of cash and cash equivalents, short-term investments, accounts receivable, and accounts payable and accrued liabilities approximate their fair value due to the relatively short periods to maturity of these items or because they are receivable or payable on demand.

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 1**  
**Statement of Revenues and Expenditures - Network Core**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba - Core grant	\$ 2,792,764	\$ 2,781,894	\$ 2,792,766
Province of Manitoba - Other	118,371	205,950	63,808
	<b>2,911,135</b>	<b>2,987,844</b>	<b>2,856,574</b>
<b>Expenses</b>			
<b>Staffing</b>			
Salaries and benefits	2,445,190	2,370,880	2,246,014
Travel - staff	30,000	41,664	27,028
Training - staff	25,000	31,750	18,181
Recruitment	5,000	13,430	17,256
Health and education tax levy	12,000	6,002	10,557
	<b>2,517,190</b>	<b>2,463,726</b>	<b>2,319,036</b>
<b>Operations</b>			
Rent	247,000	216,011	250,280
Board and administrator costs	30,000	72,091	22,120
Agency relations	28,000	35,033	26,837
Office supplies	30,000	32,497	23,309
Professional fees	80,000	32,238	270,905
Insurance	32,000	26,711	10,961
Telephone and fax	30,000	25,465	28,281
Community relations	5,000	24,208	4,804
Cultural expenses	35,000	21,644	25,067
Repairs and maintenance	20,000	16,595	17,320
Annual general meeting	15,000	7,788	13,189
Bank service charges	4,487	5,884	4,205
Moving costs	-	3,943	311
	<b>556,487</b>	<b>520,108</b>	<b>697,589</b>
	<b>3,073,677</b>	<b>2,983,834</b>	<b>3,016,625</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (162,542)</b>	<b>\$ 4,010</b>	<b>\$ (160,051)</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 2**  
**Statement of Revenues and Expenditures - IT Support**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 900,400	\$ 726,410	\$ 706,286
INAC - Capacity Development	250,000	250,000	279,360
Agency revenue - IT	450,000	444,461	100,005
	<u>1,600,400</u>	<u>1,420,871</u>	<u>1,085,651</u>
<b>Expenses</b>			
Salaries and benefits	573,382	533,296	556,409
Internet	418,800	400,202	365,917
Information technology	256,621	316,348	184,467
Travel	20,000	18,505	19,594
Training and development	18,000	8,371	368
Telephone and fax	5,000	6,118	7,063
	<u>1,291,803</u>	<u>1,282,840</u>	<u>1,133,818</u>
<b>Excess (deficiency) of revenue over expenses before capital asset purchases</b>	<b>308,597</b>	<b>138,031</b>	<b>(48,167)</b>
<b>Capital asset purchases</b>	<u><b>279,877</b></u>	<u><b>271,838</b></u>	<u><b>113,678</b></u>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ 28,720</b>	<b>\$ (133,807)</b>	<b>\$ (161,845)</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 3**  
**Statement of Revenues and Expenditures - Agency Grants**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 47,516,231	\$ 48,939,347	\$ 47,002,970
<b>Expenses</b>			
Protection	24,803,860	24,483,274	23,800,231
Central support	13,108,727	12,510,569	11,718,664
Core	6,607,171	6,607,172	6,701,986
Prevention	3,415,069	3,830,273	3,415,071
Stabilization	-	953,458	-
Other	-	708,801	1,561,616
CFSIS data entry clerk	558,954	558,961	558,954
Family care	541,263	541,264	541,263
Workload relief	-	224,000	224,000
Designated intake	76,086	76,086	76,087
Vacancy management	(1,594,899)	(1,554,511)	(1,594,902)
	<b>47,516,231</b>	<b>48,939,347</b>	<b>47,002,970</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 4**  
**Statement of Revenues and Expenditures - Ji-zhaabwiing**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 2,015,604	\$ 2,076,062	\$ 1,849,373
<b>Expenses</b>			
Grant funding	1,277,700	1,417,972	1,277,700
Rent	570,000	465,190	465,190
Building maintenance	130,000	124,700	96,256
Professional fees	-	87,155	5,251
Utilities	30,000	24,524	26,102
Insurance	7,404	7,785	2,223
Telephone and fax	500	511	5,887
Office supplies	-	-	944
Travel	-	-	358
	<b>2,015,604</b>	<b>2,127,837</b>	<b>1,879,911</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ (51,775)</b>	<b>\$ (30,538)</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 5**  
**Statement of Revenues and Expenditures - Education and Training**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Province of Manitoba	\$ 525,894	\$ 536,723	\$ 525,894
<b>Expenses</b>			
Rent	129,156	129,154	131,875
Salaries and benefits	140,697	94,606	131,287
Training - agency	95,940	78,981	61,787
Insurance	11,996	17,808	-
Office supplies	12,000	10,844	12,665
Building maintenance	10,000	9,319	9,822
Travel	2,300	2,127	1,430
Telephone and fax	275	-	-
	<b>402,364</b>	<b>342,839</b>	<b>348,866</b>
<b>Excess of revenue over expenses</b>	<b>\$ 123,530</b>	<b>\$ 193,884</b>	<b>\$ 177,028</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 6**  
**INAC Funding and Expenditures - Capacity Development**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
INAC contribution	\$ 250,000	\$ 250,000	\$ 279,360
<b>Expenses</b>			
VoIP	96,000	192,256	95,262
VLAN	36,000	29,537	26,463
Virtual	85,000	13,303	136,878
ACCPAC	18,000	8,203	20,757
Records management	6,000	4,120	-
Refresh	9,000	2,581	-
	<b>250,000</b>	<b>250,000</b>	<b>279,360</b>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SOUTHERN FIRST NATIONS NETWORK OF CARE**  
**Schedule 7**  
**Statement of INAC Funding and Expenditures -**  
**Regional Advisory Committee**  
**Unaudited**

<b>For the year ended March 31</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
INAC - Regional Advisory Committee	\$ 30,000	\$ 30,000	\$ 30,000
Province of Manitoba - Child Maintenance Billings Working Group	-	15,000	-
	<b>30,000</b>	<b>45,000</b>	<b>30,000</b>
<b>Expenses</b>			
Regional Advisory Committee	7,000	576	298
Funding Model Working Group Meetings	-	-	754
Child Maintenance Billings Working Group Meetings	12,170	20,417	-
First Nation Child and Family Services Regional Meeting	9,330	26,568	(1,021)
	<b>28,500</b>	<b>47,561</b>	<b>31</b>
Administrative costs	1,500	7,500	1,500
Amount Claimed in 2014/15 and recorded in 2015/16	-	(7,110)	7,110
	<b>30,000</b>	<b>47,951</b>	<b>8,641</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ -</b>	<b>\$ (2,951)</b>	<b>\$ 21,359</b>